

Chapter 410: UNIFORM SYSTEM OF ACCOUNTS FOR GAS UTILITIES

SUMMARY: This rule establishes a uniform system of accounts and annual report filing requirements for natural gas utilities operating in Maine.

§1 APPLICABILITY

This rule applies to all natural gas utilities in Maine. For purposes of this rule, natural gas utility means every person, its lessees, trustees, receivers or trustees appointed by any court owning, controlling, operating or managing for compensation within this state any pipeline, gas plant or other facilities used for the transportation, distribution, or sale of natural gas within the State.

§2A. UNIFORM ACCOUNTING SYSTEM

Every natural gas utility ~~described in 35-A M.R.S.A. §102,~~ shall maintain its accounts and records in conformity with the Uniform System of Accounts for Natural Gas Companies as found in the Code of Federal Regulations, Title 18, Subchapter F- Accounts, Natural Gas Act, Part 201-Uniform System of Accounts Prescribed for Natural Gas Companies Subject to the Provisions of the Natural Gas Act.

§3B. OTHER RECORDS

Any natural gas utility may, unless or until otherwise ordered by the Commission or the Director of Finance, keep upon its books any subsidiary, divisional, or other records or accounts that shall not impair the integrity of any account prescribed.

§4C. ANNUAL REPORTS

A. Account Closing Date. Natural gas utilities shall close all accounts ~~All accounts shall be closed~~ annually on the 31st day of December.

B. Annual Reports. ~~On or before the following first day of April~~ Not later than April 1 of each year, every natural gas utility shall file with the Commission ~~its annual FERC Form a~~ report, verified by an officer or owner of the gas utility, containing such information as the Commission may prescribe. The Commission shall send a blank report to each natural gas utility by January 30 of each year.

C. Interstate Natural Gas Pipelines. Interstate natural gas pipeline utilities are natural gas pipeline systems authorized by the Federal Energy Regulatory Commission to construct and operate pipelines extending across state boundaries to serve Maine and other states. In lieu of the annual report described in 4B, an interstate

natural gas pipeline utility operating in Maine may file a copy of its FERC annual report with the Commission or notify the Commission when it has filed its FERC annual report with instructions on how it may be viewed or obtained.

D. Confidential Information

1. Designated Confidential Information. A natural gas utility may request that the Commission issue a protective order pursuant to 35-A M.R.S.A. § 1311-A and M.R.Civ.P. Rule 26(c) to keep certain information in its annual report confidential for a specified period of time.

2. Non-Confidential Information. Notwithstanding subsection D(1), information regarding corporate affiliation and contact information, numbers and types of consumer complaints, and the names of the municipalities in which the natural gas utility serves shall not be accorded confidential treatment.

3. Redacted Version. A natural gas utility filing an annual report containing Designated Confidential Information shall also file a redacted version of its annual report suitable for public viewing.

§5D. AUDITS

All natural gas utility accounts shall be audited in accordance with Chapter 710 of the Rules of the Maine Public Utilities Commission (65-407 C.M.R. 710)., provided that Northern Utilities, Inc. may conduct an audit for Northern Utilities consolidated rather than for the Maine Division separately. A copy of the auditor's report, accompanied by the audited financial statements, shall be filed with the Commission not later than the first day of the fourth month following the 12-month period for which the audit was conducted. (For example, the audit report for an audit on the basis of a fiscal year ending September 30 must be filed by the following January 1.) The utility shall file with the audited financial statements a cover sheet describing any discrepancies between the audited financial statements and the annual report or reports filed by the utility under section C, which cover the same 12-month period as the audit.

§6E. WAIVER

For good cause shown, the Commission may waive any of the requirements of this Rule, provided such waiver does not unduly undermine the purposes of this Rule. The Commission may also subsequently rescind, alter, or amend any such waiver for good cause. The Commission delegates to the Director of Finance the authority to issue, rescind, alter, or amend a waiver with respect to any of the requirements of this Rule. This delegation in no way limits the Commission's authority to review the decision of the Director of Finance or to issue, rescind, alter, or amend a waiver directly.

Upon the request of any person subject to the provisions of this Chapter or upon its own motion, the Commission may waive any of the requirements of this Chapter. Where good cause exists, the Commission, the Administrative Director, the Director of Technical Analysis, the Hearing Examiner, or Presiding Officer assigned to a proceeding related to this Chapter may grant the requested waiver, provided that the granting of the waiver would not be inconsistent with the purposes of this Chapter or Title 35-A.

STATUTORY AUTHORITY: 35-A M.R.S.A. §§ 101, 103, 104, 111, 112, 501, 502, and 504.

EFFECTIVE DATE: The amendments of this Rule adopted in Docket No. 88-155 were approved by the Secretary of State on December 2, 1988 and will be effective on December 7, 1988.

EFFECTIVE DATE (ELECTRONIC CONVERSION): May 4, 1996

EFFECTIVE DATE: This rule was approved as to form and legality by the Attorney General on July 20, 1998. It was filed with the Secretary of State on July 20, 1998 and will be effective on July 25, 1998.

NON-SUBSTANTIVE CORRECTION: October 28, 1998 - changed "and" to "any" in §B in accordance with an August 25, 1998 memo from Dennis Keschl, Administrative Director, Public Utilities Commission.